O. Sales Motor

K 1950 **File No.** Spirit/50

Legal Department

A **BRANCH**

Subject:— Opinions under the Sales of Motor Spirit Taxation Act, 1946.

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C O N T E N T S.

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Sr.No.	M.I./O.No.	Subject	Pages.
		Opinions under the Sales of Motor Spirit Taxation Act, 1946.	
1	O.No.16476/23-11-50.	Sec. 23(1)(a). A'bay Commissioners (Abolition of Office) Act,1950, Sec. 3, Re: Appointment of appellate authority.	1-2

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Bombay Sales of Motor Spirit & Taxation Act, 1946, sec. 23(1)(a). Bombay Commissioners (Abolition of Office) Act, 1950, sec. 3. Appointment of Appellate authority.

Section 3 of the Bombay Commissioners (Abolition of Office) Ac, 1950, x provides inter alia that all existing laws shall, unless the context otherwise requires, be construed as if the references therein to the Commissioner were references to the State Government or to such authority as the State Government may, by a general or special order, appoint. The appellate authority under section 23 (1)(a) of the Bombay Sales of Motor Spirit Taxation Act, 1946, would therefore be the State Government. Under the amending Bill (L.A.Bill No.XLV of 1950) the appellate authority would be provided by rules. These rules can be published as soon as the amending Bill becomes law. Thus the position stated in Special Officer, Finance Department's note appears to be correct except in respect of orders passed by the Collector of Bombay. Since no Divisional Commissioner exercised control over the Collector of Bombay it seems the appeals against his orders cannot be made to the State Government. It would therefore seem necessary to appoint for the intervening period an officer under section 23(1)(a) so far as orders made by the Collector of Bombay are concerned.

Id/- (P.M.L.)

Remembrancer of Legal Affairs.

U.R. to R.D.No.16476, dated the 23rd November 1950.

R.D.P.
9/7/56

S.C.